



State of Arizona Accounting Manual

Topic 95 Lists

Issued 07/01/18

Section 11 **Chart of Accounts**

Page 1 of 23

Balance Sheet Accounts

Balance Sheet Accounts are used to record assets, deferred charges, liabilities, deferred revenues, net position, fund balances and other permanent accounts (i.e., accounts whose balances are not reduced to zero at the end of the accounting year). The following list of includes all Balance Sheet Accounts valid for use beginning in fiscal year 2018. This list is updated as needed to reflect changes.

GAAP General Ledger Account Categories

- 1 Cash
- 2 Current Receivables Treasurer
- 3 Short-term Investments Treasurer
- 4 Current Receivables
- 6 Other Current Receivables
- 8 Fixed Assets
- 9 Other Assets
- 12 Current Payables
- 13 Accrued Wages & Related Liabilities
- 16 Other Current Liabilities
- 17 Long-term Liabilities
- 20 Treasurer Liabilities
- 30 Fund Balance

Balance sheet accounts that are shaded are subject to restrictions and generally should not be used by agencies other than those mentioned in the description or have otherwise received the permission of the State Comptroller. Special requirements and other information in the Description follow the pipe symbol (|).

Requests for the addition of a Balance Sheet Account should be directed to the GAO for consideration.

State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/18

Topic 11 Chart of Accounts

Page 2 of 23

Balance Sheet Accounts

| Cash | | | | | |
|-------------|---------------|-------------------|-------------------|--|--|
| GAAP Cat | GAAP Class | Normal Account | Normal Balance | Account Title | Account Definition/Use/Restrictions |
| 1 | 10 | 0070 | D | Cash on Deposit With Treasurer | Currency, coin, checks, postal and express Treasurer money orders and banker's drafts in transit to or on hand with the State Treasurer. |
| 1 | 10 | 0071 | D | Cash Invested With Treasurer | |
| 1 | 10 | 0072 | D | Cash on Hand | Cash used strictly for making change, not for reimbursements. |
| 1 | 10 | 0077 | D | Cash – Food Stamps | |
| 1 | 10 | 0080 | D | Cash on Deposit with Other Fiscal Agents | Escrows. |
| 1 | 10 | 1011 | C | Payments Outstanding | Warrants issued that have not cleared the bank. |
| 1 | 10 | 1012 | C | ACH Payments Outstanding | |
| 1 | 10 | 1013 | C | Tax Refund – ACH Payments Outstanding | For DOR Use Only |
| 1 | 11 | 0075 | D | Cash Revolving Fund | |
| 1 | 11 | 9101 | D | Chase Servicing | For Treasurer Use Only |
| 1 | 11 | 9201 | D | WFB Servicing | For Treasurer Use Only |
| 1 | 11 | 9301 | C | BofA Servicing | For Treasurer Use Only |
| 1 | 11 | 9302 | D | BofA Warrant Clearing | For Treasurer Use Only |
| 1 | 11 | 9304 | D | BofA DES Unemployment Insurance Premium | For Treasurer Use Only |
| 1 | 11 | 9305 | D | BofA Surepay Adjustment | For Treasurer Use Only |
| 1 | 11 | 9306 | D | BofA ACH Disbursements | For Treasurer Use Only |
| 1 | 11 | 9314 | D | BofA Highway Magazine | For Treasurer Use Only |

State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/18

Topic 11 Chart of Accounts

Page 3 of 23

Balance Sheet Accounts

| Cash | | | | | |
|-------------|---------------|-----------------|-------------------|---|--|
| GAAP Cat | GAAP Class | GAAP Account | Normal Balance | Account Title | Account Definition/Use/Restrictions |
| 1 | 11 | 9319 | D | BofA Capitol Museum | For Treasurer Use Only |
| 1 | 11 | 9501 | C | BOW Servicing | For Treasurer Use Only |
| 1 | 11 | 9671 | D | Investment Servicing Operating | For Treasurer Use Only |
| 1 | 11 | 9673 | D | Investment Servicing Endowment | For Treasurer Use Only |
| 1 | 11 | 9701 | D | NBA Servicing | For Treasurer Use Only |
| 1 | 11 | 9801 | D | Union Bank Servicing Account | For Treasurer Use Only |
| 1 | 12 | 76 | D | Cash – Bank Service Deposits | |
| 1 | 12 | 80 | D | Cash on Deposit with Other Fiscal Agents | Deposits with Fiscal Agents |

| Current Treasurer Receivables | | | | | |
|--------------------------------------|---------------|-----------------|-------------------|------------------|--|
| GAAP Cat | GAAP Class | GAAP Account | Normal Balance | Account Title | Account Definition/Use/Restrictions |
| | | 0201 | D | Due from Bank | For Treasurer Use Only |

| Short-term Investments Treasurer | | | | | |
|---|---------------|-----------------|-------------------|-----------------------------------|---------------------------|
| GAAP Cat | GAAP Class | GAAP Account | Normal Balance | Account Title | Account Definition/Use |
| 3 | 21 | 0210 | D | Government & Agency Securities | For Treasurer Use Only |
| 3 | 21 | 0215 | D | Repurchase Agreements | For Treasurer Use Only |
| 3 | 21 | 0218 | D | Commercial Paper | For Treasurer Use Only |
| 3 | 21 | 0224 | D | Negotiable CDs | For Treasurer Use Only |
| 3 | 21 | 0230 | D | Corporate Notes & Bonds | For Treasurer Use Only |
| 3 | 21 | 0235 | D | TCDs | For Treasurer Use Only |
| 3 | 21 | 0236 | D | Arizona Municipal Bonds | For Treasurer Use Only |

State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/18

Topic 11 Chart of Accounts

Page 4 of 23

Balance Sheet Accounts

| Short-term Investments Treasurer | | | | | |
|----------------------------------|----|------|---|---|------------------------|
| 3 | 21 | 0238 | D | Savings Accounts | For Treasurer Use Only |
| 3 | 21 | 0240 | D | Money Market | For Treasurer Use Only |
| 3 | 21 | 0245 | D | SEC Lending Collateral Inv Non-Endow | For Treasurer Use Only |
| 3 | 21 | 0250 | D | Other | For Treasurer Use Only |
| 3 | 21 | 0256 | D | Government Securities – Federal | For Treasurer Use Only |
| 3 | 21 | 0261 | D | Unamortized Premium | For Treasurer Use Only |
| 3 | 21 | 0281 | D | Accrued Interest Receivable | For Treasurer Use Only |
| 3 | 21 | 0295 | D | S & P 500 (Large Cap) Equity Fund | For Treasurer Use Only |

| Current Receivables | | | | | |
|---------------------|---------------|---------|-------------------|------------------------------------|---------------------------|
| GAAP Cat | GAAP Class | Account | Normal Balance | Account Title | Account Definition/Use |
| 4 | 30 | 0301 | D | S & P 400 (Mid Cap) Equity Fund | For Treasurer Use Only |
| 4 | 30 | 0303 | D | Fixed Income Fund | For Treasurer Use Only |
| 4 | 30 | 0304 | D | S&P 600 (Small Cap) Equity Fund | For Treasurer Use Only |
| 4 | 30 | 0305 | D | Government & Agency Securities | For Treasurer Use Only |
| 4 | 30 | 0310 | D | Repurchase Agreements | For Treasurer Use Only |
| 4 | 30 | 0315 | D | Commercial Paper | For Treasurer Use Only |
| 4 | 30 | 0318 | D | Common Paper & Bank Acceptance | For Treasurer Use Only |
| 4 | 30 | 0321 | D | Banker's Acceptance | For Treasurer Use Only |
| 4 | 30 | 0324 | D | Negotiable CDs | For Treasurer Use Only |
| 4 | 30 | 0325 | D | Negotiable CDs & Thrift Notes | For Treasurer Use Only |
| 4 | 30 | 0330 | D | Corporate Notes & Bonds | For Treasurer Use Only |
| 4 | 30 | 0335 | D | TCDs | For Treasurer Use Only |
| 4 | 30 | 0336 | D | Arizona Municipal bonds | For Treasurer Use Only |

State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/18

Topic 11 Chart of Accounts

Page 5 of 23

Balance Sheet Accounts

| Current Receivables | | | | | |
|----------------------------|---------------|---------|-------------------|---|---------------------------|
| GAAP Cat | GAAP Class | Account | Normal Balance | Account Title | Account Definition/Use |
| 4 | 30 | 0338 | D | Savings Accounts | For Treasurer Use Only |
| 4 | 30 | 0340 | D | Money Market | For Treasurer Use Only |
| 4 | 30 | 0345 | D | SEC Lending Collateral Inv-Endow | For Treasurer Use Only |
| 4 | 30 | 0350 | D | Other | For Treasurer Use Only |
| 4 | 30 | 0361 | D | Unamortized Premium | For Treasurer Use Only |
| 4 | 30 | 0381 | D | Unamortized Discounts | For Treasurer Use Only |
| 4 | 30 | 0395 | D | Accrued Interest Receivable | For Treasurer Use Only |
| 4 | 30 | 0396 | D | Dividends Receivable | For Treasurer Use Only |
| 4 | 30 | 0399 | D | Equities | For Treasurer Use Only |
| 4 | 40 | 0400 | D | Sales & Use Tax Receivable | |
| 4 | 41 | 0410 | D | Income Tax Receivable | |
| 4 | 42 | 0420 | D | Property Tax Receivable | |
| 4 | 43 | 0430 | D | Motor Vehicle Licenses Receivable | |
| 4 | 44 | 0440 | D | Luxury Taxes Receivable | |
| 4 | 45 | 0450 | D | Insurance Premium Receivable | |
| 4 | 46 | 0460 | D | Pari-mutuel Taxes Receivable | |
| 4 | 47 | 0470 | D | Estate Taxes Receivable | |
| 4 | 48 | 0480 | D | Motor Vehicle Fuel Taxes Receivable | |
| 4 | 49 | 0490 | D | Other Taxes Receivable | |
| 4 | 50 | 0501 | D | Accounts Receivable | |
| 4 | 50 | 0503 | D | Accounts Receivable Unbilled | |
| 4 | 50 | 0504 | D | Credit Memorandum Clearing | |
| 4 | 50 | 0505 | C | Credit Memorandum / Reserved Overpayment / Unreserved Overpayment | |
| | | 0507 | | Earned Receivable Sent to Collection | |

State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/18

Topic 11 Chart of Accounts

Page 6 of 23

Balance Sheet Accounts

| Current Receivables | | | | | |
|----------------------------|---------------|---------|-------------------|--|---------------------------|
| GAAP Cat | GAAP Class | Account | Normal Balance | Account Title | Account Definition/Use |
| | | 0508 | | Vendor Refund Expenditure Holding Account | |
| | | 0509 | | Travel Advances Receivable | |
| 4 | 51 | 0542 | D | Due From Federal Government | |
| 4 | 52 | 0547 | D | Due From Local Governments | |
| 4 | 52 | 0548 | D | Reimbursable Expenditure | |
| 4 | 53 | 0552 | D | Due From Other Funds | |
| 4 | 53 | 0553 | D | Unfavorable Deposit Discrepancy Receivable | |
| 4 | 53 | 0554 | D | Agency Payment Card Collection Clearing | |
| 4 | 54 | 0571 | D | Advances to Subgrantee/Grantor | |
| 4 | 54 | 0573 | D | Due From Others | |
| 4 | 54 | 0576 | D | Advances to Others | |
| 4 | 55 | 0572 | D | Short-term Loans & Notes Receivable | |
| 4 | 56 | 0574 | D | Interest Receivable | |
| 4 | 56 | 0575 | D | Dividends Receivable | |
| | | 0579 | | Reserve for External Loans Receivable (Asset Offset) | |
| 4 | 57 | 0580 | D | Current Portion Loans/Notes Receivable | |
| 4 | 58 | 0581 | D | Other Current Receivables | |
| 4 | 58 | 0582 | D | NSF Checks Receivable | |
| 4 | 59 | 0502 | C | Allowance For Doubtful Accounts | |

State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/18

Topic 11 Chart of Accounts

Page 7 of 23

Balance Sheet Accounts

| Other Current Assets | | | | | |
|----------------------|---------------|---------|-------------------|----------------------|---------------------------|
| GAAP Cat | GAAP Class | Account | Normal Balance | Account Title | Account Definition/Use |
| 6 | 60 | 0601 | D | Inventory For Resale | |
| 6 | 61 | 0602 | D | Prepaid Expenditures | |
| 6 | 62 | 0603 | D | Other Current Assets | |
| 6 | 62 | 0605 | D | Work-in-Process | |

| Fixed Assets | | | | | |
|--------------|---------------|---------|-------------------|---|--|
| GAAP Cat | GAAP Class | Account | Normal Balance | Account Title | Account Definition/Use |
| 8 | 80 | 0811 | D | Vehicles | |
| 8 | 80 | 0813 | D | Furniture | |
| 8 | 80 | 0815 | D | Equipment (Other than IT or Telecommunications) | |
| 8 | 80 | 0817 | D | IT Equipment | |
| 8 | 80 | 0819 | D | Software and Other Intangibles | |
| 8 | 80 | 0821 | D | Telecommunications Equipment | |
| 8 | 80 | 0823 | D | Works of Art & Historical Treasures | |
| 8 | 80 | 0825 | D | Works of Art & Historical Treasures – Non-Depreciable | |
| 8 | 80 | 0827 | D | Development in Progress – Intangible Capital Assets | |
| 8 | 81 | 0850 | D | Land | |
| 8 | 81 | 0851 | D | Tangible Rights of Way - Land Held | |
| 8 | 81 | 0852 | D | Buildings | Buildings including constructed and manufactured buildings, building improvements (other than HVAC equipment). This also includes depreciable improvements permanently affixed to or incorporated in a building. |

State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/18

Topic 11 Chart of Accounts

Page 8 of 23

Balance Sheet Accounts

| Fixed Assets | | | | | |
|---------------------|---------------|---------|-------------------|--|--|
| GAAP Cat | GAAP Class | Account | Normal Balance | Account Title | Account Definition/Use |
| 8 | 82 | 0856 | D | Improvements other than Land and Building Improvements | |
| 8 | 82 | 0857 | D | Land Improvements | Parking lots, fences, flagpoles, drinking fountains, ramadas, etc. |
| 8 | 83 | 0858 | D | Infrastructure – Depreciable | |
| 8 | 83 | 0860 | D | Infrastructure – Modified Approach | |
| 8 | 84 | 0861 | D | Construction in Progress | |
| 8 | 85 | 0864 | C | Accumulated Amortization – Leasehold Improvements | |
| 8 | 85 | 0865 | C | Accumulated Depreciation – Vehicles | |
| 8 | 85 | 0866 | C | Accumulated Depreciation – Furniture | |
| 8 | 85 | 0867 | C | Accumulated Depreciation – Equipment | |
| 8 | 85 | 0868 | C | Accumulated Depreciation – IT Equipment | |
| 8 | 85 | 0869 | C | Accumulated Amortization – Software, Website | |
| 8 | 85 | 0870 | C | Accumulated Depreciation – Telecomm. | |
| 8 | 85 | 0871 | C | Accumulated Depreciation – Buildings | |
| 8 | 85 | 0872 | C | Accumulated Depreciation – Other than Buildings | |
| 8 | 85 | 0874 | C | Accumulated Depreciation – Other Improvements. | |
| 8 | 85 | 0875 | C | Accumulated Depreciation – Works of Art & Historical Treasures | |
| 8 | 85 | 0876 | C | Accumulated Depreciation – Infrastructure – | |
| 8 | 85 | 0878 | C | Accumulated Amortization - Land Improvements | |

State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/18

Topic 11 Chart of Accounts

Page 9 of 23

Balance Sheet Accounts

| Fixed Assets | | | | | |
|---------------------|---------------|---------|-------------------|--|---------------------------|
| GAAP Cat | GAAP Class | Account | Normal Balance | Account Title | Account Definition/Use |
| 8 | 85 | 0879 | C | Accumulated Amortization – Other Intangible Capital Assets | |
| 8 | 86 | 0880 | D | Other Tangible Assets | |
| 8 | 86 | 0882 | D | Other Intangible Capital Assets | |
| 8 | 86 | 0884 | D | Leasehold Improvements | |
| | | 0885 | | Memo BSA | |
| | | 0886 | | Memo Contra BSA | |
| | | 0887 | | Pending Asset BSA | |

| Other Assets | | | | | |
|---------------------|---------------|---------|-------------------|--|---------------------------|
| GAAP Cat | GAAP Class | Account | Normal Balance | Account Title | Account Definition/Use |
| 9 | 70 | 0900 | D | Unamortized Premium State Bonds | |
| 9 | 70 | 0911 | D | Sinking Funds – Debt Retirement | |
| 9 | 71 | 0912 | D | Other Restricted Assets | |
| 9 | 72 | 0913 | D | Funds Held by Trustees | |
| 9 | 73 | 0919 | D | Amount Available for Retirement of Long-Term Debt | |
| 9 | 74 | 0920 | D | Amount to be Provided for Retirement of Long-Term Debt | |
| 9 | 93 | 0926 | D | Long-Term Sinking Funds Debt | |
| 9 | 93 | 0927 | D | Long-Term Funds Held by Trustees | |
| 9 | 94 | 0928 | D | Long-Term Other Restricted Assets | |
| 9 | 95 | 0930 | D | Long-Term Deferred Costs | |
| 9 | 96 | 0931 | D | Other Long-Term Loans/Notes Receivable | |

State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/18

Topic 11 Chart of Accounts

Page 10 of 23

Balance Sheet Accounts

| Other Assets | | | | | |
|---------------------|---------------|---------|-------------------|---------------------------------------|---------------------------|
| GAAP Cat | GAAP Class | Account | Normal Balance | Account Title | Account Definition/Use |
| 9 | 97 | 0932 | D | Other Long-Term Receivables | |
| 9 | 98 | 0933 | D | Long-Term Investments | |
| 9 | 99 | 0934 | D | Other Long-Term Assets | |
| | | 0935 | D | Investments - Fixed Income | For ICA Use Only |
| | | 0936 | D | Investments - Equities | For ICA Use Only |
| | | 0937 | D | Investments - Other | For ICA Use Only |
| | | 0938 | D | Investments - Valuation Changes | For ICA Use Only |
| | | 0951 | | Unamortized Loan Costs | |
| | | 0952 | | Accrued Loan Revenue Offset | |
| 9 | 99 | 0975 | D | LGIP Long-Term Fund | For Treasurer Use Only |
| 9 | 99 | 0977 | D | LGIP Gov. Long-Term Fund | For Treasurer Use Only |
| | | 0981 | | Loans Authorized but Unissued | |
| | | 0982 | | Loan Authorization Offset | |
| | | 0983 | | Borrowing Authorized but Not Taken | |
| | | 0984 | | Borrowing Authorized Offset | |

| Current Payables | | | | | |
|-------------------------|---------------|---------|-------------------|-------------------------------------|---------------------------|
| GAAP Cat | GAAP Class | Account | Normal Balance | Account Title | Account Definition/Use |
| | | 1206 | | Deposit of Prepayments | |
| 12 | 120 | 1211 | C | Claims Payable | |
| 12 | 120 | 1215 | C | Accounts Payable | |
| 12 | 120 | 1250 | C | Payable for Securities Purchased | |

State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/18

Topic 11 Chart of Accounts

Page 11 of 23

Balance Sheet Accounts

| Current Payables | | | | | |
|-------------------------|---------------|---------|-------------------|---|--|
| GAAP Cat | GAAP Class | Account | Normal Balance | Account Title | Account Definition/Use |
| 12 | 120 | 1273 | C | Other Accounts Payable | |
| 12 | 125 | 1272 | C | Administrative Adjustments | |
| 12 | 126 | 1276 | C | Bonds Payable – Current | |
| 12 | 126 | 1277 | C | Capital Lease/Installment Purchase Obligation - Current | |
| 12 | 126 | 1278 | C | Unpaid Insurance Loss – Current | |
| 12 | 126 | 1279 | C | Certificate of Participation – Current | |
| 12 | 128 | 1280 | C | Income Tax Refunds Payable | |
| 12 | 129 | 1290 | C | Other Tax Refunds Payable | |
| | | 1291 | C | LT Acct Ins Loss - Medical | Reserved for use by the ICA. |
| | | 1292 | C | LT Acct Ins Loss - Medical Unreported | Reserved for use by the ICA. |
| | | 1293 | C | LT Acct Ins Loss - Apport. | Reserved for use by the ICA. |
| | | 1294 | C | LT Acct Ins Loss - Apport. Unreported | Reserved for use by the ICA. |
| | | 1295 | C | LT Acct Ins Loss - Rehab. | Reserved for use by the ICA. |
| | | 1296 | C | LT Acct Ins Loss - Rehab. Unreported | Reserved for use by the ICA. |
| | | 1297 | C | LT Acct Ins Loss - No Ins. | Reserved for use by the ICA. |
| | | 1298 | C | LT Acct Ins Loss - No Ins. - Unreported | Reserved for use by the ICA. |
| | | 1299 | C | LT Acct Ins Loss - Insolvent Carriers | Reserved for use by the ICA. |
| 12 | 150 | 1511 | C | Due to Federal Government | Amounts owed by the State to the Federal Government |
| 12 | 150 | 1513 | C | Due to State Treasurer | |
| 12 | 150 | 1514 | C | Backup Withholding | 1099 Withholding - No TIN Provided |
| 12 | 150 | 9500 | C | Backup Withholding | |

State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/18

Topic 11 Chart of Accounts

Page 12 of 23

Balance Sheet Accounts

| Current Payables | | | | | |
|-------------------------|---------------|---------|-------------------|---------------------------------------|---|
| GAAP Cat | GAAP Class | Account | Normal Balance | Account Title | Account Definition/Use |
| 12 | 151 | 1512 | C | Due to Local Government | Amounts owed by the State to the local government |
| 12 | 152 | 1530 | C | Favorable Deposit Discrepancy Payable | |
| 12 | 152 | 1531 | C | Due to Other Funds | |
| 12 | 153 | 1532 | C | Due to Others | |
| 12 | 153 | 1533 | C | Returned/Reversed ACH to be Cleared | |
| 12 | 153 | 1534 | C | Treasurer's Credit Card Clearing | |
| 12 | 154 | 1535 | C | Short-Term Loans/Notes Payable | |

| Accrued Wages & Related Liabilities | | | | | |
|--|---------------|---------|-------------------|---|---------------------------|
| GAAP Cat | GAAP Class | Account | Normal Balance | Account Title | Account Definition/Use |
| 13 | 130 | 1300 | D | Payroll Clearing | For ADOA Use Only |
| 13 | 130 | 1301 | C | Payroll Clearing Offset | For ADOA Use Only |
| 13 | 130 | 1302 | C | Canceled Warrant Clearing | For ADOA Use Only |
| 13 | 131 | 1311 | C | Accrued Wages & Withholdings | For ADOA Use Only |
| 13 | 131 | 1312 | C | Canceled Warrant HRIS | For ADOA Use Only |
| 13 | 131 | 1314 | C | Canceled ACH Payment HRIS | For ADOA Use Only |
| 13 | 131 | 1316 | C | Net Pay – HRIS Payroll | For ADOA Use Only |
| 13 | 131 | 1323 | C | ADOR Withholding | For ADOA Use Only |
| 13 | 132 | 1320 | C | IRS/SSA Withholding | For ADOA Use Only |
| 13 | 133 | 1324 | C | Arizona State Retirement System Alternate Contribution Exchange | For ADOA Use Only |
| 13 | 133 | 1325 | C | Arizona State Retirement System (ASRS) Contributions | For ADOA Use Only |

State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/18

Topic 11 Chart of Accounts

Page 13 of 23

Balance Sheet Accounts

| Accrued Wages & Related Liabilities | | | | | |
|--|---------------|---------|-------------------|---|--|
| GAAP Cat | GAAP Class | Account | Normal Balance | Account Title | Account Definition/Use |
| 13 | 133 | 1326 | C | ASRS Refunds | For ADOA Use Only |
| 13 | 133 | 1328 | C | PSPRS Refunds | For ADOA Use Only |
| 13 | 133 | 1331 | C | HRIS Deferred Annuity/Defined Contribution Plan | For ADOA Use Only |
| 13 | 134 | 1345 | C | HITF-HSA | Health Savings Account; Employee and Employer Portions |
| 13 | 136 | 1327 | C | Public Safety Personnel Retirement System Contributions (PSPRS) | For ADOA Use Only |
| 13 | 136 | 1333 | C | Nationwide | For ADOA Use Only |
| 13 | 136 | 1335 | C | HITF | For ADOA Use Only |
| 13 | 136 | 1362 | C | Unemployment Insurance – ADOA | For ADOA Use Only |
| 13 | 136 | 1363 | C | Workers' Compensation – ADOA | For ADOA Use Only |
| 13 | 136 | 1365 | C | Technology Charge | For ADOA Use Only |
| 13 | 136 | 1367 | C | Personnel Pro Rata | For ADOA Use Only |
| 13 | 136 | 1369 | C | RASL Pro Rata | For ADOA Use Only |
| 13 | 136 | 1377 | C | Personnel Pro-Rata PBA | For ADOA Use Only |
| 13 | 136 | 1455 | C | Auto & Home Insurance – Liberty | For ADOA Use Only |
| 13 | 136 | 1456 | C | Auto & Home Insurance – Travelers | For ADOA Use Only |
| 13 | 136 | 1457 | C | EE Computer Purchase-Purchasing Power | Payable to vendor for employee purchases |
| 13 | 139 | 1341 | C | Retiree Health Premium Subsidy | For ADOA Use Only |
| 13 | 139 | 1380 | C | Garnishments | For ADOA Use Only |
| 13 | 139 | 1381 | C | State Garnishment Fees | For ADOA Use Only |
| 13 | 139 | 1382 | D | Garnishment Refunds | For ADOA Use Only |
| 13 | 139 | 1385 | C | Replace Bus Card | For ADOA Use Only |
| 13 | 139 | 1387 | C | Tucson Transit | For ADOA Use Only |
| 13 | 139 | 1389 | C | Private Transportation | For ADOA Use Only |

State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/18

Topic 11 Chart of Accounts

Page 14 of 23

Balance Sheet Accounts

| Accrued Wages & Related Liabilities | | | | | |
|--|---------------|---------|-------------------|--|---|
| GAAP Cat | GAAP Class | Account | Normal Balance | Account Title | Account Definition/Use |
| 13 | 139 | 1390 | C | HRIS Technology Charge – ADOA | For ADOA Use Only |
| 13 | 139 | 1391 | C | Phoenix Transit | For ADOA Use Only |
| | 136 | 1393 | C | Annual Required Contribution (ARC) – Correction Officers Retirement Plan (CORP) | Annual Required Contribution (ARC) – Correction Officers Retirement Plan (CORP) |
| 13 | 139 | 1395 | C | Colonial Life | For ADOA Use Only |
| 13 | 139 | 1404 | C | Valley of the Sun | For ADOA Use Only |
| 13 | 139 | 1406 | C | Assoc. Highway Patrol | For ADOA Use Only |
| 13 | 139 | 1408 | C | Fraternal Order of the Police | For ADOA Use Only |
| 13 | 139 | 1409 | C | AZ Correctional Peace Officers Association | For ADOA Use Only |
| 13 | 139 | 1417 | C | ADOC Van Pool | For ADOA Use Only |
| 13 | 139 | 1419 | C | ADOC Domicile Vehicle | For ADOA Use Only |
| 13 | 139 | 1420 | C | ADOT Rent | For ADOA Use Only |
| 13 | 139 | 1421 | C | DPS Rent | For ADOA Use Only |
| 13 | 139 | 1423 | C | ADOC Rent | For ADOA Use Only |
| 13 | 139 | 1425 | C | Parks Rent | For ADOA Use Only |
| 13 | 139 | 1426 | C | Tax Refund | For ADOA Use Only |
| 13 | 139 | 1432 | C | ADOC Meals | For ADOA Use Only |
| 13 | 139 | 1440 | C | ADOT Utilities | For ADOA Use Only |
| 13 | 139 | 1446 | C | Recovery – DC | Recovery – Dept of Corrections For ADOA Use Only |
| 13 | 139 | 1454 | C | Recovery - HS | Recovery – Department of Health Services For ADOA Use Only |
| 13 | 139 | 1315 | C | Recovery - Other | Miscellaneous Recovery For ADOA Use Only. To be used for recoveries from agencies other than those listed in 1444 through 1454 |
| 13 | 139 | 1458 | C | Arizona Police Association | For ADOA Use Only |
| 13 | 160 | 1449 | C | Agency Fund Deposits | |
| | | 1590 | | Intercepts Payable | |
| | | 1599 | | Stale Payable | |

State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/18

Topic 11 Chart of Accounts

Page 15 of 23

Balance Sheet Accounts

Accrued Wages & Related Liabilities

| GAAP Cat | GAAP Class | Account | Normal Balance | Account Title | Account Definition/Use |
|-------------|---------------|---------|-------------------|------------------|---------------------------|
|-------------|---------------|---------|-------------------|------------------|---------------------------|

Other Current Liabilities

| GAAP Cat | GAAP Class | Account | Normal Balance | Account Title | Account Definition/Use |
|-------------|---------------|---------|-------------------|--|---------------------------|
| | | 1601 | C | Oblig Under Securities Lending | For Use by ICA only. |
| | | 1602 | C | Statutory Deposits | For Use by ICA only. |
| 16 | 160 | 1603 | C | Other Liabilities | |
| | | 1606 | C | Deferred Revenue - Taxes | For Use by ICA only. |
| 16 | 160 | 1807 | C | AFIS Canceled Warrants Awaiting Action | |
| 16 | 160 | 1809 | C | Expired Warrants Current Year | |
| 16 | 160 | 1810 | C | Expired Warrants Prior Year | |
| 16 | 160 | 1811 | C | Expired Warrants Final Year | |
| 16 | 160 | 1812 | C | Expired Warrants Waiting Distribution | |
| 16 | 161 | 1604 | C | Deferred Revenue | |
| 16 | 162 | 1605 | C | Accrued Compensated Absence – Current | |
| 16 | 162 | 1615 | | Sales Tax Liability | |
| 16 | 162 | 1616 | | Use Tax Liability | |

Long-Term Liabilities

| GAAP Cat | GAAP Class | Account | Normal Balance | Account Title | Account Definition/Use |
|-------------|---------------|---------|-------------------|-------------------------|---------------------------|
| 17 | 171 | 1714 | C | Bonds Payable Long-Term | |

State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/18

Topic 11 Chart of Accounts

Page 16 of 23

Balance Sheet Accounts

| Long-Term Liabilities | | | | | |
|------------------------------|---------------|---------|-------------------|---|---------------------------|
| GAAP Cat | GAAP Class | Account | Normal Balance | Account Title | Account Definition/Use |
| 17 | 172 | 1715 | C | Capital Lease/Installment Purchase Obligation Long-Term | |
| 17 | 173 | 1716 | C | Unpaid Insurance Loss Long-Term | |
| 17 | 174 | 1717 | C | Certificate of Participation Long-Term | |
| 17 | 175 | 1718 | C | Accrued Compensated Absence Long-Term | |
| 17 | 175 | 1799 | C | Other Long-Term Liabilities | |
| 17 | 176 | 1719 | C | Commitments & Contingencies | |
| 17 | 177 | 1720 | C | Long-Term Liability on Retirement Benefits | |
| 17 | 178 | 1721 | C | Installment Purchase Obligation Long-Term | |
| 17 | 178 | 1722 | C | Long-Term Capital Lease Liability | |
| | | 1730 | c | External Loans Payable – Long Term | |
| | | 1731 | c | Accrued Loan Expense Offset (Liability) | |

| Treasurer Liabilities | | | | | |
|------------------------------|---------------|---------|-------------------|---------------------------------------|---------------------------|
| GAAP Cat | GAAP Class | Account | Normal Balance | Account Title | Account Definition/Use |
| 20 | 200 | 2101 | D | Treasurer's Clearing | For Treasurer Use Only |
| 20 | 200 | 2102 | D | ACH Returns Clearing | For Treasurer Use Only |
| 20 | 200 | 2103 | D | Deposits Clearing | For Treasurer Use Only |
| 20 | 200 | 2104 | C | Credit Items Clearing | For Treasurer Use Only |
| 20 | 200 | 2105 | C | Charge Items Clearing (NSF Checks) | For Treasurer Use Only |

State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/18

Topic 11 Chart of Accounts

Page 17 of 23

Balance Sheet Accounts

| Treasurer Liabilities | | | | | |
|------------------------------|---------------|---------|-------------------|--|--------------------------------|
| GAAP Cat | GAAP Class | Account | Normal Balance | Account Title | Account Definition/Use |
| 20 | 200 | 2107 | C | Due to Non-Endowment Beneficiary | For Treasurer Use Only |
| 20 | 200 | 2108 | C | Due to Endowment Beneficiary | For Treasurer Use Only |
| 20 | 200 | 2109 | C | Due to Endowment Corpus | For Treasurer Use Only |
| 20 | 200 | 2110 | C | Endowment Loss Reserve | |
| 20 | 200 | 2111 | C | Deferred Disc Income – Endowment | |
| 20 | 200 | 2112 | C | Deferred Disc Income – General | |
| 20 | 200 | 2115 | C | Obligations under SEC Loan Agr Non-Endow | For Treasurer Use Only |
| 20 | 200 | 2116 | C | Obligations under SEC Loan Agrmnts Endow | For Treasurer Use Only |
| 20 | 200 | 2118 | C | Investment Income Clearing | |
| 20 | 200 | 2120 | C | Cash Over/Short | For Treasurer Use Only |
| 20 | 200 | 2142 | C | Warrant Payment Clearing | For Treasurer Use Only |
| 20 | 200 | 2143 | C | Payroll Tax Clearing | For Treasurer Use Only |
| 20 | 200 | 2144 | C | Vendor ACH Clearing | For Treasurer Use Only |
| 20 | 200 | 2145 | C | Tax Refund ACH Payment (DOR Only) | DOR Use Only |
| 20 | 200 | 2146 | C | Payroll ACH Clearing | For Treasurer and GAO Use Only |
| 20 | 200 | 2147 | C | Payment Voucher Clearing | For Treasurer and GAO Use Only |
| 20 | 200 | 2148 | C | Digital Disbursements | For ADOT use only. |
| 20 | 200 | 2170 | C | Operating Demand Deposits | For Treasurer Use Only |
| 20 | 200 | 2270 | C | Operating Invested Deposits | For Treasurer Use Only |
| 20 | 200 | 2271 | C | Agency Invested Deposits | For Treasurer Use Only |
| 20 | 200 | 2273 | D | Temporary Debit Out-of-Balance | For Treasurer and GAO Use Only |
| 20 | 200 | 2274 | C | Temporary Credit Out-of-Balance | For Treasurer and GAO Use Only |

State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/18

Topic 11 Chart of Accounts

Page 18 of 23

Balance Sheet Accounts

| Fund Balance | | | | | |
|---------------------|---------------|---------|-------------------|---|---------------------------|
| GAAP Cat | GAAP Class | Account | Normal Balance | Account Title | Account Definition/Use |
| 30 | 270 | 2700 | C | Appropriation Control | |
| 30 | 270 | 2701 | C | Appropriation Allotment | |
| 30 | 270 | 2702 | C | Estimated Revenue Control | |
| 30 | 270 | 2705 | C | Agency Estimated Expenditure Budget | |
| 30 | 270 | 2706 | C | Agency Budget Allotment | |
| 30 | 270 | 2708 | D | Expenditure Control Subgrantee | |
| 30 | 270 | 2709 | C | Reimbursable Expenditure Control Subgrantee | |
| 30 | 270 | 2710 | C | Units Budgeted | |
| 30 | 270 | 2711 | C | Billable Budget | |
| 30 | 270 | 2712 | C | Expendable Budget | |
| 30 | 270 | 2713 | C | Budget Control – Subgrantee | |
| 30 | 270 | 2714 | C | Reimbursable Budget Control Subgrantee | |
| 30 | 270 | 2715 | C | Expired Warrant Transfer-In Control | |
| 30 | 270 | 2716 | D | Expired Warrant Transfer-Out Control | |
| 30 | 270 | 2717 | C | Billable Budget Standard Cost Per Unit | |
| 30 | 270 | 2718 | C | Agency Revenue Budget | |
| 30 | 270 | 2719 | C | Grant/Project Revenue Budget | |
| 30 | 270 | 2720 | C | Grant Project Posting | |
| 30 | 270 | 2724 | C | Grant Cash Revenue GL | |
| 30 | 270 | 2740 | D | Administrative Adjustments | |
| 30 | 270 | 2741 | D | Relief Bill Payments | |
| 30 | 270 | 2750 | D | Grant/Project – Expenditure | |
| 30 | 270 | 2760 | C | DEA Operating Transfer-In Clearing TV Process | For DEA Use Only |

State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/18

Topic 11 Chart of Accounts

Page 19 of 23

Balance Sheet Accounts

| Fund Balance | | | | | |
|---------------------|---------------|---------|-------------------|--|---------------------------|
| GAAP Cat | GAAP Class | Account | Normal Balance | Account Title | Account Definition/Use |
| 30 | 270 | 2761 | C | DEA Operating Transfer-Out Clearing TV Process | For DEA Use Only |
| 30 | 270 | 2762 | C | DEA Revenue Clearing TV Process | For DEA Use Only |
| 30 | 270 | 2763 | C | DEA Expenditure Clearing TV Process | For DEA Use Only |
| 30 | 270 | 2764 | C | DEA Expenditure Clearing Payroll | For DEA Use Only |
| 30 | 270 | 2765 | C | DEA Expenditure Clearing Cost Allocation | For DEA Use Only |
| 30 | 270 | 2900 | D | Budgetary Fund Balance | |
| 30 | 270 | 2901 | D | Appropriation Allotment Offset | |
| 30 | 270 | 2905 | D | Agency Budget Offset | |
| 30 | 270 | 2906 | D | Agency Budget Allotment Offset | |
| 30 | 270 | 2907 | D | Amount Billed Cumulative Clearing | |
| 30 | 270 | 2908 | D | Prior Year Grant/Project Revenue | |
| 30 | 270 | 2909 | D | Prior Year Grant/Project Revenue | |
| 30 | 270 | 2910 | D | Units Budgeted Offset | |
| 30 | 270 | 2911 | D | Billable Budget Offset | |
| 30 | 270 | 2912 | D | Expendable Budget Offset | |
| 30 | 270 | 2913 | D | Prior Year Grant/Project Expenditure | |
| 30 | 270 | 2915 | D | Expired Warrant Transfer-In Offset | |
| 30 | 270 | 2916 | D | Expired Warrant Transfer-Out Offset | |
| 30 | 270 | 2917 | D | Billable Budget Standard Cost/Unit Offset | |
| 30 | 270 | 2919 | D | Grant/Project Revenue Budget Offset | |
| 30 | 270 | 2920 | C | Beginning Cash Balance Grant | |

State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/18

Topic 11 Chart of Accounts

Page 20 of 23

Balance Sheet Accounts

| Fund Balance | | | | | |
|---------------------|---------------|---------|-------------------|--|---------------------------|
| GAAP Cat | GAAP Class | Account | Normal Balance | Account Title | Account Definition/Use |
| 30 | 270 | 2921 | C | Cash Clearing | |
| 30 | 270 | 2922 | D | Balance Type 12 Cash Control Table Post | |
| 30 | 270 | 2923 | C | Net Transfer Clearing | |
| 30 | 270 | 2924 | D | Grant Cash Revenue GL Offset | |
| 30 | 270 | 2930 | C | Payroll Clearing | |
| 30 | 270 | 2931 | C | Payroll Clearing Offset | |
| 30 | 270 | 2932 | C | Labor Distribution Clearing | |
| 30 | 270 | 2933 | C | Labor Distribution Clearing | |
| 30 | 270 | 2940 | D | Administrative Adjustments Clearing | |
| 30 | 270 | 2941 | D | Relief Bill Clearing | |
| 30 | 270 | 2950 | C | Grant/Project Revenue/Expenditure Offset | |
| 30 | 270 | 2951 | C | System Clearing General Ledger Level Only | |
| 30 | 270 | 2952 | C | General Ledger Revenue/Expenditure Correction Offset | |
| 30 | 270 | 2953 | C | General Ledger Revenue/Expenditure Transfer Offset | |
| 30 | 270 | 2954 | C | Sale of Investment Clearing Account | |
| 30 | 270 | 2955 | C | General Ledger Correction Clearing | |
| 30 | 270 | 2956 | C | General Ledger Correct Clearing No BT | |
| 30 | 270 | 2957 | C | Encumbrance Correction | |
| 30 | 270 | 2958 | C | DEA Operating Transfer Clearing TV Process | For DEA Use Only |
| 30 | 270 | 2959 | C | Cost Allocation Clearing | |
| 30 | 270 | 2960 | D | Revenue Expenditure Summary | |

State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/18

Topic 11 Chart of Accounts

Page 21 of 23

Balance Sheet Accounts

| Fund Balance | | | | | |
|---------------------|---------------|---------|-------------------|---|---------------------------|
| GAAP Cat | GAAP Class | Account | Normal Balance | Account Title | Account Definition/Use |
| 30 | 270 | 2961 | C | Expenditure/Encumbrance Correction | |
| 30 | 270 | 2962 | C | DEA Revenue/Expenditure Clearing TV Process | For DEA Use Only |
| 30 | 270 | 2963 | C | Document Table Correction | |
| 30 | 270 | 2964 | C | AP Table Correction | |
| 30 | 270 | 2965 | C | AB Table Correction Revenue | |
| 30 | 270 | 2975 | D | Appropriation Adjustment | |
| 30 | 270 | 2990 | D | Income Summary | |
| 30 | 270 | 2997 | C | AP AB GL Fix | |
| 30 | 270 | 2998 | C | Fund Balance Correction Memo | |
| 30 | 273 | 2735 | D | Encumbrance Control | |
| 30 | 274 | 2736 | D | Pre-Encumbrance Control | |
| 30 | 300 | 2999 | C | GL Correction | |
| 30 | 300 | 3006 | C | Contributed Capital | |
| 30 | 300 | 3008 | C | Quasi Fund Warrant Redemption | |
| 30 | 301 | 3009 | C | Pool Fund - Investment Equity | |
| 30 | 301 | 3010 | C | Fund Balance Reserved | |
| 30 | 301 | 3011 | C | Fund Balance Reserved for Encumbrance | |
| 30 | 301 | 3012 | C | Fund Balance Reserved for Pre-Encumbrance | |
| 30 | 301 | 3013 | C | Fund Balance Reserve Cont. Appropriation | |
| 30 | 301 | 3014 | C | Fund Balance Reserved for Tax Refunds | |
| 30 | 302 | 3015 | C | Fund Balance Investment in GFA | |
| 30 | 303 | 3020 | C | Fund Balance Designations | |

State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/18

Topic 11 Chart of Accounts

Page 22 of 23

Balance Sheet Accounts

| Fund Balance | | | | | |
|---------------------|---------------|---------|-------------------|---|---------------------------|
| GAAP Cat | GAAP Class | Account | Normal Balance | Account Title | Account Definition/Use |
| 30 | 304 | 3021 | C | Fund Balance Restrictions | |
| 30 | 305 | 3050 | C | Begin Retained Earnings | |
| 30 | 305 | 3051 | C | Retained Earning Pior Year Adjustment | |
| 30 | 306 | 3060 | C | Beginning Fund Balance | |
| 30 | 306 | 3061 | C | Fund Balance Prior Year Adjustment | |
| 30 | 310 | 3100 | C | Realized Revenue Control - Cash | |
| 30 | 310 | 3101 | C | Revenue Control - Accrued | |
| 30 | 310 | 3200 | C | GAAP Revenue Offset | |
| 30 | 315 | 3150 | C | Operating Transfers in Control | |
| 30 | 325 | 3250 | C | Other Financing Sources | |
| 30 | 350 | 3500 | D | Expenditure Control - Cash | |
| 30 | 350 | 3501 | D | Expenditure Control - Accrued | |
| 30 | 355 | 3550 | D | Operating Transfers Out Control | |
| 30 | 360 | 3600 | D | GAAP Expenditure Offset | |
| 30 | 360 | 3610 | | Fixed Assets Net Adjustment | |
| 30 | 360 | 3611 | | Fixed Assets Acquired from Capital Lease | |
| 30 | 360 | 3612 | | Fixed Asset Expenditure Offset | |
| 30 | 365 | 3650 | D | Other Financing Uses | |
| 30 | 366 | 3660 | D | Cost Allocation Memo Exp. Control | |
| 30 | 366 | 3661 | C | Cost Allocation Clearing | |
| 30 | 366 | 3670 | D | Units Accumulated | |
| 30 | 366 | 3671 | C | Units Accumulated Offset | |
| 30 | 370 | 3700 | D | Net Activity Agency Fund | |
| 30 | 370 | 3701 | C | Net Activity Agency Fund Offset | |

State of Arizona Accounting Manual

Section 95 Lists

Issued 07/01/18

Topic 11 Chart of Accounts

Page 23 of 23

Balance Sheet Accounts

| Fund Balance | | | | | |
|--------------|---------------|---------|-------------------|-------------------------------------|---------------------------|
| GAAP Cat | GAAP Class | Account | Normal Balance | Account Title | Account Definition/Use |
| 30 | 370 | 3702 | C | Transfer Object Posting Clearing | |
| 30 | 370 | 3703 | D | Activity for Credit Charges | |
| 30 | 370 | 3704 | | Annual Close Offset | |
| 30 | 370 | 3705 | | Conversion Offset | |